



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
RESIDENTIAL UTILITY EXEMPTION CERTIFICATE

FORM
4438
(REV. 11-2004)

**This form is to be given
to the utility company.**

NAME		
ADDRESS		
CITY	STATE	ZIP CODE
The following is a list of the residential apartments and/or condominiums owned by the above as they are registered with the utility company and the percentage of utility services purchased for domestic usage.		
<div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px;"></div>		
I certify if any utility service purchased and declared to be for domestic use is used or consumed by the above for any purpose other than domestic use, or if the city/county has reimposed local use tax on utilities purchased for domestic use, the above will pay the appropriate tax due directly to the proper taxing authority when state law so provides or inform the seller for additional billing.		
I swear or affirm the information on this form is true and correct as to every material matter.		
AUTHORIZED SIGNATURE (OWNER, PARTNER OR CORPORATE)		DATE

MO 860-2608 (11-2004)

This publication is available upon request in alternative accessible format(s).



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Residential utilities exemptions applicable to this certificate are contained in Section 144.030.2 (23), RSMo, and quoted in part:

“Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;”

“Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;”

Cities and Counties may reimpose local sales and use tax on utilities purchased for domestic use, Section 144.032, RSMo. If the local use tax is reimposed, you will need to remit the appropriate amount of tax to the proper taxing authority.

If you have questions concerning the use of this form or need information about the refund or payment of sales tax, please contact the Missouri Department of Revenue, Division of Taxation and Collection, P.O. Box 0358, Jefferson City, MO 65105-0358, or call (573) 751-2836, TDD 1-800-735-2966 or fax (573) 522-1722.

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